

ANY 1099 FILING MUST BE MADE ON PAPER

1099 Forms are not required unless there is Rhode Island withholding tax – these forms **cannot** be submitted magnetically. 1099 Forms **must** be sent in on paper.

The Rhode Island personal income tax law, section 44-30-58 (c) reads in pertinent part as follows:

(c) Information at source – The tax administrator may prescribe regulations and instructions requiring returns of information to be made on or before February 28 of each year as to the payment or crediting in any calendar year of amounts of one hundred dollars (\$ 100.) or more to any Rhode Island personal income taxpayer. Such returns may be required of any person, including lessees or mortgagors of real or personal property, fiduciaries, employers and all officers and employees of this state, or of any municipal corporation or political subdivision of this state, having the control, receipt, custody, disposal or payment of interest, rents, salaries, wages, premiums, dividends and other corporate distributions, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits or income. A duplicate of the statement as to tax withheld on wages, required to be furnished by an employer to an employee, shall constitute the return of information required to be made under this section with respect to such wages.

If you meet one of the following requirements, you must submit an information form (i.e. 1099, W-2, etc) to the Rhode Island Division of Taxation:

1. If Rhode Island income tax was withheld from the amount paid to the recipient; or
2. If the amount paid to the Rhode Island recipient, in whole or in part, was derived from income that is directly attributable to obligations of states other than Rhode Island and/or their political subdivisions; or
3. If the amount paid is for services performed in Rhode Island and the recipient is a non-resident of Rhode Island; or
4. If you are a qualified depository accepting deposits as family education accounts under Section 44-30-25 of the Rhode Island General Laws.

EXCEPT for those entities that meet the requirements in 1, 2, 3 or 4. above, the tax administrator has waived the filing requirements for informational returns for the current tax year.

Rhode Island does **NOT** participate in the combined Federal/State filing program for magnetic tape filers.